

193A—5.1(542) Biennial renewal. To maintain the certificate of certified public accountant granted by the board under Iowa Code section 542.6 or 542.19 or the license to practice as a licensed public accountant granted under Iowa Code section 542.8, certificates and licenses shall be renewed biennially. Licensees whose last names begin with A to K will renew in even-numbered years. Licensees whose last names begin with L to Z will renew in odd-numbered years. The renewal of certificates and licenses, as required by Iowa Code sections 542.6 and 542.8, shall be on the basis of a biennial expiration date of June 30, upon forms that may be obtained from the board office or on the board's Web site. A biennial renewal fee will be charged.